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**RULES SUPPLEMENT TO PART-I
EXTRAORDINARY
OF
THE TELANGANA GAZETTE
PUBLISHED BY AUTHORITY**

No. 50] HYDERABAD, WEDNESDAY, NOVEMBER 29, 2017.

NOTIFICATIONS BY GOVERNMENT

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REVENUE DEPARTMENT

(Commercial Taxes-II)

AMENDMENTS TO CERTAIN RULES TO THE TELANGANA
GOODS AND SERVICES TAX RULES, 2017.

*[G.O.Ms.No.267, Revenue (Commercial Taxes-II),
29th November, 2017.]*

In exercise of the powers conferred by sub-section (3) of section 1 of the Telangana Goods and Services Tax Act, 2017 (23 of 2017), the State Government hereby appoints the 18th day of September, 2017 as the date on which the provisions of sub-section (1) of section 51 of the said Act shall come into force with respect to persons specified under clauses (a) and (b) of sub-section (1) of section 51 of the said Act and the persons specified below under clause (d) of sub-section (1) of section 51 of the said Act, namely;-

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- (a) an authority or a board or any other body, -
 - (i) set up by an Act of Parliament or a State Legislature; or
 - (ii) established by any Government, with fifty-one percent or more participation by way of equity or control, to carry out any function;
- (b) society established by the Central Government or the State Government or a Local Authority under the Societies Registration Act, 1860 (21 of 1860);
- (c) public sector undertakings:

Provided that the said persons shall be liable to deduct tax from the payment made or credited to the supplier of taxable goods or services or both with effect from a date to be notified subsequently, on the recommendations of the Council, by the State Government.

This Notification shall be deemed to have come into force with effect from 15-09-2017.

AMENDMENTS TO CERTAIN RULES TO THE TELANGANA
GOODS AND SERVICES TAX RULES, 2017.

***[G.O.Ms.No.268, Revenue (Commercial Taxes-II),
29th November, 2017.]***

In exercise of the powers conferred by section 164 of the Telangana Goods and Services Tax Act, 2017 (23 of 2017), the State Government hereby makes the following Rules further to amend the Telangana Goods and Services Tax Rules, 2017, namely:-

1. (i) These Rules may be called the Telangana Goods and Services Tax (4th Amendment) Rules, 2017.
 - (ii) Save as otherwise provided in these Rules, they shall come into force on the date of their publication in the Official Gazette.
2. In the Telangana Goods and Services Tax Rules, 2017, (hereinafter referred to as the principal rules), in rule 3, -
 - (i) after sub-rule (3), with effect from 15th day of September, 2017, the following sub-rule shall be inserted, namely:-

“(3A) Notwithstanding anything contained in sub-rules (1), (2) and (3), a person who has been granted registration on a provisional basis under rule 24 or who has applied for registration under sub-rule (1) of Rule 8 may opt to pay tax under section 10 with effect from the first day of October, 2017 by electronically filing an intimation in **FORM GST CMP- 02**, on the common portal either directly or through a Facilitation Centre notified by the Commissioner, before the said date and shall furnish the statement in **FORM GST ITC-03** in accordance with the provisions of sub - rule (4) of Rule 44 within a period of ninety days from the said date:

Provided that the said persons shall not be allowed to furnish the declaration in **FORM GST TRAN-1** after the statement in **FORM GST ITC-03** has been furnished.”;

- (ii) in sub-rule (5), with effect from 15th day of September, 2017, after the words, brackets and figure “or sub-rule (3)”, the words, brackets, figure and letter “or sub-rule (3A)” shall be inserted;

3. In the principal rules, in Rule 24, in sub-rule (4), with effect from 29th day of September, 2017, for the figures, letters and word, “30th September”, the figures, letters and word “31st October” shall be substituted;

4. In the principal rules, in rule 118, with effect from 29th day of September, 2017, for the words “a period of ninety days of the appointed day”, the words and figures “the period specified in rule 117 or such further period as extended by the Commissioner” shall be substituted;

5. In the principal rules, in rule 119, with effect from 29th day of September, 2017, for the words “ninety days of the appointed day”, the words and figures “the period specified in rule 117 or such further period as extended by the Commissioner” shall be substituted;

6. In the principal rules, in rule 120, with effect from 29th day of September, 2017, for the words “ninety days of the appointed day”, the words and figures “the period specified in rule 117 or such further period as extended by the Commissioner” shall be substituted;

7. In the principal rules, after Rule 120, with effect from 15th day of September, 2017, the following rule shall be inserted, namely;-

“120A. Revision of declaration in **FORM GST TRAN-1** Every registered person who has submitted a declaration electronically in **FORM GST TRAN-1** within the time period specified in Rule 117, Rule 118, Rule 119 and Rule 120 may revise such declaration once and submit the revised declaration in **FORM GST TRAN-1** electronically on the common portal within the time period specified in the said rules or such further period as may be extended by the Commissioner in this behalf.”;

8. In the principal Rules, in Rule 122, in Clause (b), with effect from 15th day of September, 2017, after the words “Commissioners of State tax or central tax”, the words “for at least one year” shall be inserted;

9. In the principal Rules, in Rule 124, with effect from 15th day of September, 2017-

- (i) for sub-rule (3), the following sub-rule shall be substituted, namely;-
“(3) The Technical Member shall be paid a monthly salary and other allowances and benefits as are admissible to him when holding an equivalent Group ‘A’ post in the Government of India:

Provided that where a retired officer is selected as a Technical Member, he shall be paid a monthly salary equal to his last drawn salary reduced by the amount of pension in accordance with the ‘recommendations of the Seventh Pay Commission, as accepted by the Central Government.’”;

- (ii) in sub-rule (4), after the first proviso, the following proviso shall be inserted, namely:-

“Provided further that upon the recommendations of the Council and subject to an opportunity of being heard, the Central Government may terminate the appointment of the Chairman at any time.”;

- (iii) in sub-rule (5), after the first proviso, the following proviso shall be inserted, namely:-

“Provided further that upon the recommendations of the Council and subject to an opportunity of being heard, the Central Government may terminate the appointment of a Technical Member at any time.”;

10. In the principal Rules, in Rule 127, with effect from 15th day of September, 2017, after clause (iii), the following clause shall be inserted, namely:-

“(iv) to furnish a performance report to the Council by the tenth of the close of each quarter.”;

11. In the principal rules, in Rule 138, in sub-rule (1), with effect from 15th day of September, 2017, the following provisos and explanation shall be added, namely:-

“Provided that where goods are sent by a principal located in one State to a job worker located in any other State, the e-way bill shall be generated by the principal irrespective of the value of the consignment:

Provided further that where handicraft goods are transported from one State to another by a person who has been exempted from the requirement of obtaining registration under clauses (i) and (ii) of section 24, the e-way bill shall be generated by the said person irrespective of the value of the consignment.

Explanation - For the purposes of this Rule, the expression “handicraft goods” has the meaning as assigned to it in the G.O.Ms No.266, Revenue (CT- II) Department, Dt.29-11-2017.

12. In the principal Rules, with effect from the 1st day of July, 2017, in “FORM GST TRAN-1”,

- (i) in Serial No. 5(a), in the heading, after the words, figures and brackets “Section 140(1)”, the words, figures, brackets and letter “, Section 140 (4) (a) and Section 140(9)” shall be inserted;
- (ii) in Serial No. 7(a), in the table, in Serial No. 7A, in the heading, after the word “invoices”, the words, brackets and letters “(including Credit Transfer Document (CTD))” shall be inserted;
- (iii) after the words “Designation/Status”, the following shall be inserted, namely:-

“Instructions:

1. Central Tax credit in terms of sub-section (9) of section 140 of the CGST Act, 2017 shall be availed in column 6 of table 5 (a).
2. Registered persons availing credit through Credit Transfer Document (CTD) shall also file TRANS 3 besides availing credit in table 7A under the heading “inputs.”;
13. In the principal Rules, with effect from the 1st day of July, 2017, in “**FORM GSTR-4**”, in Serial No.8, in entry 8B(2), for the words “Intra-State Supplies”, the words “Inter-State Supplies” shall be substituted;
14. In the principal rules, with effect from the 30th day of August, 2017, in the Notes to “**FORM GST EWB-OP**”, after Note 4, the following Note shall be inserted, namely;-
 - “5. The details of bill of entry shall be entered in place of invoice where the consignment pertains to an import.”
15. In the principal rules, with effect from the 29th day of September, 2017, in **FORM GST REG-29**,
 - (a) for the heading, “APPLICATION FOR CANCELATION OF PROVISIONAL REGISTRATION”, the heading, “APPLICATION FOR CANCELATION OF REGISTRATION OF MIGRATED TAXPAYERS” shall be substituted;
 - (b) under sub-heading PART-A, against item (i), for the word and letters “Provisional ID”, the letters “GSTIN” shall be substituted.

SOMESH KUMAR,
Principal Secretary to Government.

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